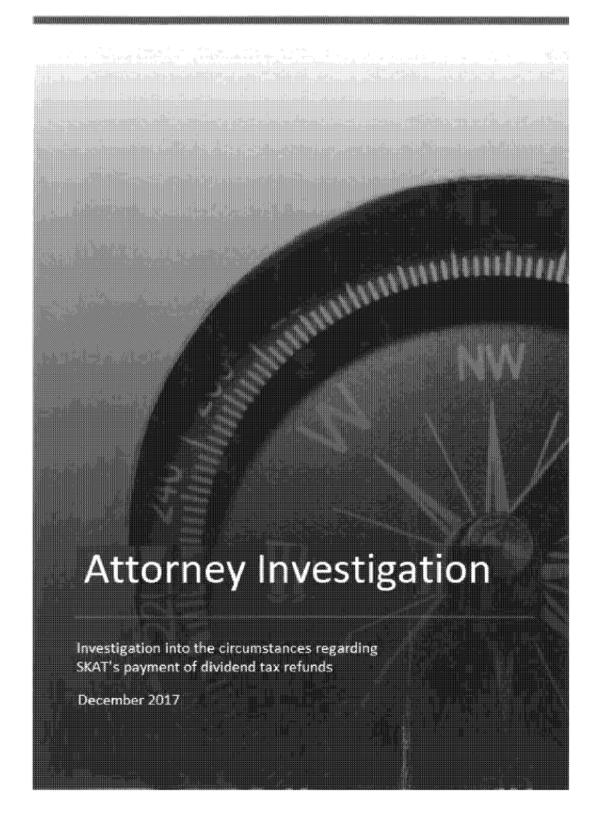
Exhibit 42

DRAFT TRANSLATION

# BECH-BRUUN



DRAFT TRANSLATION

#### Suggestions

The reimbursement of dividend tax to foreign shareholders should also be included in Customer Service. The reimbursements require access to 3 S and to RKO - eKapital (where VP reports are located).

The payout orders can be sent to SAP where those who do today will be. It is a pure bookkeeping task.

Sven Nielsen handles the reimbursement task

I don't know anything, but it seems like Laurits Cramer has also seen a trailing edge. He prepares everything and is the one who knows most about everything.

#### Conclusion

Dividend tax has so far been tasked with typing declarations and reports, as well as providing payments and reimbursements. We also conducted dividend checks (SAField 37 opposite the dividend declaration).

There are many tasks that are not solved today. Some will disappear by mandatory TastSelv, new ones will come (less often). But there is a big task in getting better control of the area, also in the banks.

Some will be able to be solved by machine - when there are finances for it.

## 2.2 Communication to René Frahm Jørgensen

It appears so far not seen the material that is made in our study, René Frahm Jørgensen received the memo.

## SKAT Executive Board meeting on June 17, 2013

3.1 Preparing for the meeting

SIR's report of 30 May 2013, cf. Chapter 11, section 1, above, was discussed at a meeting of SKAT's Executive Board on 17 June 2013. Prior to the meeting, the report had been sent to the participants as well as a presentation note.

# 3.2 The meeting

3.2.1 The meeting was attended Jesper Rønnow Simonsen, Winnie Jensen, Karsten Juncher, Steffen Normann Hansen, Erling Andersen, Jens Sorensen, Anne Sophie Springborg Stricker and Neel C. Grønlund (referent).

On May 14, 2014, Bente Ekelund Oddershede wrote an email to Birgitte Normann Grevy stating:

Topic: Central Probability Check April 2014

Hope you can help with the following?

In connection with the probability check for the month of April, I have encountered kt. 2236, FO 1156, which has a balance of DKK 612 million.

I have previously understood that the account is primarily used for payments under DBOs, that payments are made in bundles - often to a bank that then redistributes to the final recipient. Thus, there is no debtor accounting for these payments.

Do you have the opportunity to see if there are such bundle transfers in the month of April (this indicates the sub-account type) and whether the somewhat high balance is essentially due to transfers to quite a few companies? In the past I have been able to understand at Inge Lise that the bundles have included information on the further transfer from the bank ...

On May 19, 2014, Birgitte Normann Grevy responded to this email as follows:

It is primarily for banks. Every year there are large payouts in April, May and June.

## 32. SKAT's Executive Board meeting on June 6, 2014

#### 32.1 Preparing for the meeting

The undated submission, entitled *Quarterly follow-up on Internal Audit (SIR) audit reports as well as an overview of the National Audit Office's (RR) studies, audits and reports in SKAT per May 23, 2014* contains this one

#### Setting:

The Executive Board approves the quarterly follow-up of audit reports from SIR. Follow-up is subsequently sent to the department.